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WYOMING TAX REVENUE REPORT

Prepared by
Department of Administration and Fiscal Control
Division of Research and Statistics

7th Edition
Cheyenne, Wyoming
1981

PREFACE

The 1981 Wyoming Tax Revenue Report displays receipts to State funds, which are maintained by the State Auditor, and selected tax revenues which are collected by the Department of Revenue and Taxation. Although the report accesses sales tax information gathered by the Department of Revenue and Taxation, the Division of Research and Statistics is responsible for the tabulations. This edition contains information on the period, fiscal year 1975 through fiscal year 1981. The State of Wyoming fiscal year is July 1 through June 30. The tables which present the balance of all funds and receipts to the General Fund has been included for completeness. For example, portions of the selected tax revenues in Table 4 of Section I are the major sources of contributions to the General Fund category 10000. Sales Tax figures are cross referenced for place of collection and the 1967 and the revised 1972 Standard Industrial Classification of the reporting firm. These classifications are explained in the Glossary section. The source reference for the data appears at the end of the tables. Other footnotes are referenced using the British Modern method (eg: (2,12) implies page 12 of the second Bibliographic citation. More intensive categorizations or additional copies may be obtained without cost by contacting the Department of Administration and Fiscal Control; Division of Research and Statistics; Emerson Building, Room 302, Cheyenne, Wyoming 82002. Phone - 1 (307)777-7504.

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WYOMING TAX REVENUE REPORT

One of the best indications of Wyoming's economic progress in recent years is the increasing revenue that has been obtained from the State sales tax. Although some counties have increased the volume of collections in the last seven years by levying an additional 1 percent optional tax, this accounts for only a [illegible] of the growth. For example the sales tax collections from r[illegible] in the State has increased 188 percent from FY75 to FY81. [illegible] best statistics with which to measure economic progress of t[illegible]ure would be gross sales. However thi[illegible] information is not available from the Department of Revenue and Taxation at this time. The Wyoming Income and Employment Report which is generated by this office gives additional indications of demographic and economic growth.

The primary emphasis of this report is sales tax collections. This annual issue presents actual sales taxes collected in each county by business or industry group. Section I includes several tables which will give some perspective on the position sales taxes have as a revenue source for the State. Returns from other revenue categories are tabulated for each of the last seven fiscal years. Section II includes summary tables for the State by fiscal year and by month. The effective tax rate for each county and and taxable events and exemptions are included in this section. Section III contains the county sales taxes by major industrial group. Section IV contains county retail sales taxes by sub-group.

The industry classifications used in Section II, III and IV represent groupings in accordance with the 1967 and the revised 1972 Standard Industrial Classification Manual which is published by the Federal Office of Management and Budget. This system of reporting is particularly useful in ascertaining business progress; however, it also insures that the receipts of an individual firm are not disclosed.

The Standard Industrial Classification was developed for use in the classification of establishments by type of activity in which they are engaged; for purposes of facilitating the collection, tabulation, presentation and analysis of data relating to establishments and for promoting uniformity and comparability (1,9). For purposes of this classification, an establishment is an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed (1,10). Each establishment is assigned an industry code on the basis of its primary activity, which is determined by its principle product or group of products produced or distributed, or services rendered. Ideally, the principle product or service should be determined by its relative share of "value added" at the establishment. In practice, however, it is rarely possible to obtain this measure for individual products or services; typically, it is necessary to adopt some other criterion which may be expected to give approximately the same results in determining the primary activity of an establishment. It is recommended, therefore, that when available, the following data measures be used for each of the major economic sectors in assigning industry codes:

DIVISION	DATA MEASURE
Agriculture	Value of production
Mining	Value of production
Construction	Value of production
Manufacturing	Value of production
Transportation	Value of receipts or revenues
Wholesale Trade	Value of sales
Retail Trade	Value of sales
Finance	Value of receipts
Services	Value of receipts or revenues
Public Administration	Employment or payroll

Occasionally, in activity-diversified establishments, the appropriate measure cannot be determined or estimated for each product or service. In some instances, an industry classification based upon the recommended output measure will not represent adequately the relative economic importance of each of the varied activities carried on at such establishments. In such cases, employment or payroll information should be used to determine the primary activity of the establishments (1,12).

Due to this broad categorization of multi-sector establishments under one SIC code, in many cases collections will be understated in one sector and overstated in another. While this does not influence the accuracy of the total for either counties or the State, it will obviously have an effect upon collections for a particular sector.

The measurement of Wyoming's economic progress or a specific industry can be obtained from these tax reports by conversion to net taxable sales.

This is calculated by dividing each tax collection figure by the appropriate tax rate (see Table 6 for effective rates) for that county. The result is then gross sales less exemptions allowed under State statute. Because of these exemptions (see Table 7) the proxy could be defined as a conservatively biased estimate of gross sales.

The following tables display detailed collections only for fiscal year periods. The historical monthly series presented in Section II has been included for analysis of seasonal variations. Since the information is stored on magnetic tape and accessed electronically, the information can be tabulated for any time period, broad industrial category and county group. However, due to a tape format conversation by Revenue and Taxation monthly figures are unavailable from July 1978 through October 1979. Again, due to the tape format conversion, figures for fiscal year 1980 were forced to be compiled using a quarter year of Revenue and Taxation's collections format and three quarters year transaction date format. The collections format is the amount actually collected during any one month/year, while the transaction date format groups collections into months/year according to the date of the actual transaction. This report is based on transaction dates.

Other economic and demographic data, previously mentioned, which might be beneficial to individuals, businesses or municipalities is available in similar form including aggregate income and employment. The information can be obtained free of charge by contacting the Division of Research and Statistics, Room 302, Emerson Building, Cheyenne, Wyoming, 82002.

SECTION I

RECEIPTS AND REVENUES

Table 1

TOTAL ASSETS OF ALL FUNDS AT END OF FISCAL YEARS

FUNDS	FY77	FY78	FY79	FY80	FY81
General	$ 69,655,522	$ 99,945,735	$133,881,445	$ 143,232,619	$ 95,436,885
Earmarked	6,552,122	34,342,842	36,096,930	45,415,033	99,140,841
Federal	2,590,942	2,125,981	2,339,441	2,246,936	3,300,768
Trust and Agency	221,664,798	277,484,193	316,260,249	387,093,197	551,552,228
Debt Service	16,656	24,249,171	96,886	11,834	13,507
Intra-governmental	908,624	1,688,791	1,632,515	2,481,512	2,475,688
Highway	56,366,740	74,768,543	84,052,312	74,535,341	58,619,344
Game and Fish	9,326,698	9,360,248	8,239,308	4,258,681	6,240,051
University of Wyoming	3,641,038	4,686,690	4,991,797	6,411,417	4,767,335
Permanent Land	171,033,814	186,551,371	203,768,739	221,025,789	270,287,839
Permanent Land Income	3,411,216	3,102,238	4,100,210	4,320,267	4,487,998
Permanent Wyoming Mineral Trust	51,706,339	78,512,628	115,050,215	155,731,003	208,208,577
Enterprise	1,308,526	1,025,295	2,998,718	2,256,565	3,204,486
TOTAL	$598,183,035	$797,842,826	$913,508,765	$1,049,020,194	$1,307,735,547

Source: State Auditors Office, Annual Report, Cheyenne: State of Wyoming (1977-1981)

Table 2

STATE OF WYOMING

GENERAL FUND REVENUE

Actual - Fiscal Year 1977 through Fiscal Year 1981

		FY1977	FY1978	FY1979	FY1980	FY1981
10000	Taxes					
11000	Property Taxes	$ 122	$ 30	$ 12	$ 11	$ 20
12000	Sales and Use Taxes	69,404,240	88,118,605	105,285,938	117,562,624	141,151,670
13000	Mineral Severance Taxes	22,900,587	26,636,621	33,293,903	37,937,588	48,011,374
14000	Inheritance Taxes	3,577,931	2,056,068	2,004,806	2,858,108	2,851,582
15000	Franchise Taxes	4,473,129	5,511,878	6,520,733	7,534,778	8,481,468
16000	Motor Carrier Taxes	1,385,604	1,854,481	1,894,142	2,442,706	2,758,139
19000	Other Taxes	0	0	0	0	0
	TOTAL	$101,741,613	$124,177,683	$148,999,534	$168,335,815	$203,254,253
20000	Licenses, Permits & Regulatory	1,922,819	2,746,396	2,595,889	3,147,253	3,363,304
30000	Fines, Forfeitures & Penalties	246,074	382,419	323,214	713,225	1,085,331
40000	Use of Property and Money	8,170,260	8,107,742	11,088,197	16,246,034	17,146,916
50000	Charges for Sales and Services	6,993,253	11,084,731	11,112,642	15,070,622	16,674,129
60000	Revenue From Others (Non-Federal)	6,878,418	6,875,302	17,561,756	16,839,701	22,483,932
70000	Federal Aids and Grants	5,473,482	5,015,352	4,161,137	4,528,873	5,186,897
90000	Non-Revenue Receipts	161,322	634,206	86,745	118,583	133,505
	TOTAL	$131,587,241	$159,023,831	$195,929,114	$225,000,106	$269,328,267

Source: State Auditors Office, Annual Report, Cheyenne: State of Wyoming (1981)

Table 3

STATE OF WYOMING
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
BY SOURCE
For Fiscal Year Ended June 30, 1981

		July	August	September	October	November	December	January	February	March	April	May	June	Total
10000	Taxes													
	11000 Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20	$ 0	$ 0	$ 0	$ 0	$ 20
	12000 Sales & Use Tax	9,761,999	12,768,822	11,398,118	11,385,720	11,527,868	11,854,948	10,952,229	12,110,367	12,437,818	10,904,167	11,213,760	14,833,854	141,151,670
	13000 Mineral Severance Taxes	0	1,843,523	45,634,460	97,089	37,261	0	208,609	(6,566)	59,784	98,462	752	0	48,011,374
	14000 Inheritance Taxes	87,866	75,120	94,464	103,940	148,111	83,049	439,480	263,266	549,091	317,490	355,559	178,746	2,851,582
	15000 Franchise Taxes	364,299	18,704	24,701	20,238	10,478	7,991	39,130	175,757	7,846,349	(114,994)	23,036	267,379	8,481,468
	16000 Motor Carrier Taxes	297,222	0	207,525	232,398	223,515	223,285	299,835	234,727	245,941	519,882	0	453,913	2,758,139
	Total	$ 10,230,586	$ 14,891,369	$ 57,399,268	$ 11,839,385	$ 11,947,233	12,169,273	11,828,279	12,777,571	21,138,983	11,721,007	11,595,107	15,734,192	203,254,253
20000	Licenses, Permits & Regulatory	157,709	73,727	242,736	361,750	264,946	277,465	372,857	233,663	381,196	462,058	86,057	449,240	3,363,304
30000	Fines, Forfeitures & Penalties	40,623	63,210	68,560	83,116	192,286	71,775	78,651	92,543	98,207	73,497	86,055	136,808	1,085,331
40000	Use of Property and Money	86,546	7,833,540	116,958	157,347	69,882	151,345	253,849	7,932,528	88,470	78,436	287,477	90,560	17,146,916
50000	Charges for Sales and Services	944,844	1,454,088	2,201,045	1,646,351	1,273,754	2,296,597	1,620,865	1,534,025	3,023,098	1,859,183	1,416,153	928,774	20,288,727
60000	Revenue from Others	428,492	18,098,758	2,532,650	6,370,998	3,957,524	1,331,917	2,199,104	2,310,629	35,733,349	4,945,091	13,507,226	32,748,504	124,156,242
70000	Federal Aids and Grants	6,734,394	3,816,464	5,844,980	6,735,133	7,035,029	4,509,688	9,367,983	6,826,232	6,800,077	7,087,987	7,091,863	8,355,956	80,205,996
80000	Non-Revenue Receipts	176,128	18,909	11,403	16,566	12,087	25,781	13,921	4,615	22,374	28,716	14,086	33,722	326,310
	Total	$ 18,733,320	$ 46,250,065	$ 68,417,600	$ 27,208,646	$ 24,752,741	$ 20,833,843	$ 25,727,969	$ 31,711,806	$ 67,285,754	$ 26,255,975	$ 34,084,924	$ 58,467,036	$ [illegible] 28,479
	General Fund Revenue	$ 13,412,730	$ 24,827,219	$ 59,719,364	$ [illegible]	$ 13,858,143	$ 14,840,322	$ 18,804,406	$ 22,534,919	$ 24,885,637	$ 14,851,405	$ 13,777,568	$ 36,326,574	$269,228,267
	Augmenting Revenue	$ 5,320,587	$ 21,422,846	$ 8,698,236	$ 13,212,674	$ 10,894,598	$ 5,993,521	$ 6,922,663	$ 9,176,887	$ 42,400,117	$ 11,404,570	$ 20,306,456	$ 22,[illegible]	$ [illegible]

Source: State Auditors Office, Annual Report, Cheyenne: State of Wyoming (1981)

Table 4

WYOMING SELECTED TAX REVENUES

TAX	NOTES	FISCAL '75	FISCAL '76	FISCAL '77	FISCAL '78	FISCAL '79	FISCAL '80	FISCAL '81
Sales	7	$ 60,358,235	$ 74,074,784	$ 87,255,757	$110,725,468	$137,991,339	$168,156,175	$206,284,450
Use	5	12,862,836	14,037,087	18,197,859	22,374,130	27,233,842	27,279,339	35,423,854
Cigarette	5	4,247,696	4,525,982	4,671,810	4,874,492	5,173,353	5,326,186	5,738,260
Mineral Severance	5	18,175,402	40,335,212	45,756,641	63,304,955	82,320,092	105,466,064	138,581,549
Inheritance	5	1,574,843	1,426,200	3,591,825	2,084,427	2,034,885	2,893,006	2,884,865
Motor Carrier	1,5	13,631,220	15,262,704	19,520,230	21,600,939	23,338,107	24,835,114	26,290,573
Gasoline	2,5	20,216,627	22,420,622	26,932,286	28,544,394	31,218,147	29,491,120	29,847,031
Alcoholic Beverages	5	1,140,146	1,212,537	1,294,491	1,414,420	1,518,827	1,587,618	1,680,168
Motor Vehicle Registration	5	3,672,220	4,596,037	9,449,274	9,883,691	9,702,800	10,331,297	11,171,789
Corporate Franchise	5	236,302	254,635	297,996	353,668	424,159	584,876	574,990
Property	6	106,938,428	131,082,888	156,680,764	183,201,235	214,750,660	248,785,291	298,415,206
Unemployment Compensation	3,5	6,486,871	9,433,836	11,629,837	16,364,938	16,856,227	14,778,931	14,283,795
Workers Compensation	4,5	8,167,476	8,024,722	11,521,774	18,064,242	22,731,533	26,457,675	35,368,474

1 Includes compensatory fees, penalties, tow bar and special permit taxes
2 Includes aviators gasoline taxe.
3 Yearly employer contributions to the Unemployment Compensation Trust Fund
4 Premium collections held in specific funds earmarked for compensation funds
5 Source: State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1975-1981)
6 Source: Wyoming Taxpayers Association, Wyoming Property Tax Rates, Cheyenne: Wyoming Taxpayers Association (1975-1981)
7 Source: Research and Statistics, DAFC, Wyoming Tax Revenue Report, Cheyenne: State of Wyoming (1981)

Table 5

WYOMING SELECTED TAX PROJECTIONS

	FY 82	FY 83	FY 84
Sales Tax	$239,875,980	$275,476,990	$317,839,440
Use Tax	38,460,254	42,622,574	47,471,947
Cigarette Tax	5,845,380	6,065,213	6,323,808
Mineral Severance Tax	329,484,500	378,904,855	449,172,287
Inheritance Tax	2,941,192	3,133,367	3,359,427
Motor Carrier Tax	28,058,292	29,799,953	31,848,707
Alcoholic Beverage Tax	1,784,400	1,879,477	1,996,527
Corporate Franchise Tax	578,004	619,767	668,895

SECTION II

SALES TAX COLLECTIONS

SUMMARY TABLES

Table 6

EFFECTIVE TAX RATE .04

COUNTY	ADOPTION DATE
Campbell	12-01-76
Carbon	12-01-77
Converse	03-01-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Platte	12-01-76*
Sheridan	01-01-79
Sweetwater	01-02-74
Teton	11-22-73
Uinta	07-01-76
Weston	09-01-75

* The option tax was first effective December 1, 1976. The 4% rate was in effect until December 31, 1978. The question on the ballot to continue the tax was defeated at the General Election of 1978. The 3% rate was in effect from January 1, 1979 through December 31, 1979. The option question was presented again at a Special Election in 1979 and the 4% rate was again in effect from January 1, 1980 through December 31, 1980. The question to continue was once again defeated at the General Election in 1980. January 1, 1981 the 3% rate will be effective.

Source: Department of Revenue and Taxation, 1981 Annual Report, Cheyenne: State of Wyoming, Vol. II, p. 34

Table 7

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. retail sales of tangible personal property within the state
2. leases of tangible personal property if the property would have been taxable, had it been sold
3. telephone and telegraph services, and the equipment used to carry out such services
4. intrastate transportation of passengers
5. sales by public utilities and by those furnishing gas, electricity or heat for domestic, industrial or commercial consumption
6. meals regularly served to the public, and cover charges
7. lodging services, e.g., motels, hotels
8. admissions to amusements or athletic events
9. repair, alteration or improvement of tangible personal property
10. contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas
11. sales of automobiles, mobile homes, campers, semitrailers
12. sales of alcoholic beverages

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt
2. sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold
3. intrastate transportation of sick, injured and deceased persons by ambulance or hearse
4. intrastate transportation of employees when the transportation is paid for by the employer
5. intrastate transportation of raw farm products to processing plants
6. interstate transportation of freight and passengers
7. sales of energy if the energy is consumed directly in manufacturing, processing or agriculture
8. sales of the services of professional engineers . . .
9. sales which are subject to a federal excise tax in excess of 20%
10. sales of tangible personal property which is subject to a state excise tax in excess of 5%
11. sales to the U.S. Government
12. sales made to the State of Wyoming or its political subdivisions
13. sales made to a religious or charitable organization
14. sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce
15. occasional sales made by religious or charitable institutions for fund raising purposes
16. sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States
17. sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof
18. leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits
19. wholesale sales
20. intrastate transportation of freight

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SALES TAXES

COUNTY	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81
NATRONA	$14,591,611.73	$18,552,926.63	$21,964,252.40	$28,565,801.63	$34,680,984.16	$42,818,317.82	$49,547,356.70
LARAMIE	6,265,134.07	7,330,206.57	8,156,073.98	10,529,727.13	13,546,470.73	15,148,315.33	16,451,683.54
SHERIDAN	2,162,248.24	2,681,505.06	3,144,555.35	3,793,739.96	4,756,205.11	6,000,913.89	6,648,137.01
SWEETWATER	6,965,535.50	7,917,064.21	9,131,366.33	11,287,907.97	13,366,168.84	17,742,760.80	22,756,732.30
ALBANY	2,252,132.80	2,737,724.21	3,084,406.22	3,628,509.88	4,197,029.49	4,519,548.69	4,906,449.94
CARBON	2,282,413.55	2,701,762.57	3,235,386.27	4,198,341.16	6,306,959.25	7,583,278.89	8,507,933.80
GOSHEN	1,174,687.33	1,370,767.62	1,397,085.62	1,533,034.48	1,796,353.48	1,987,815.71	2,095,191.26
PLATTE	684,651.28	866,100.58	1,177,624.21	1,728,255.90	2,260,263.57	2,390,750.32	2,246,654.40
BIG HORN	974,092.66	1,064,130.48	1,159,258.90	1,272,554.86	1,541,223.32	1,685,586.61	1,895,093.14
FREMONT	3,086,940.26	3,899,922.64	4,763,923.50	5,921,215.28	7,452,430.03	8,964,451.63	10,029,204.31
PARK	2,920,641.89	3,289,328.62	3,711,621.95	4,210,332.94	5,006,562.51	5,660,576.61	7,078,340.00
LINCOLN	798,770.86	918,223.50	1,176,491.94	1,327,532.77	1,576,599.72	2,196,500.14	3,214,183.57
CONVERSE	965,068.41	1,398,229.19	1,997,659.35	2,569,454.39	2,734,904.12	3,825,647.19	4,328,572.19
NIOBRARA	283,171.92	330,485.91	391,706.50	485,883.81	550,118.88	678,489.62	729,186.62
HOT SPRINGS	702,197.01	797,004.68	972,002.28	1,184,783.88	1,666,461.71	1,904,766.23	2,261,932.93
JOHNSON	667,444.38	929,031.91	887,576.13	1,016,794.59	1,200,665.77	1,589,616.63	1,844,193.77
CAMPBELL	4,013,677.56	4,582,072.07	6,266,819.10	9,263,277.94	10,136,927.15	12,929,350.34	18,295,323.62
CROOK	348,908.75	459,394.61	502,592.23	623,714.30	868,895.47	1,092,943.96	1,356,404.05
UINTA	804,377.50	982,367.13	1,523,454.62	2,101,363.59	2,899,984.92	4,542,336.60	7,829,432.77
WASHAKIE	1,189,052.31	1,490,737.58	1,665,527.96	1,882,382.43	2,370,797.99	2,710,676.82	3,089,474.14
WESTON	755,074.38	1,113,523.93	1,352,257.05	1,554,686.45	1,812,105.24	2,045,166.13	2,554,659.16
TETON	2,317,822.98	2,841,929.00	3,259,766.93	3,951,552.12	4,663,475.60	4,544,531.54	5,676,409.29
SUBLETTE	484,537.73	574,470.85	609,364.17	757,620.80	950,530.29	1,129,445.16	1,414,696.95
OUT OF ST	3,008,042.39	5,245,874.90	5,724,984.16	7,296,602.52	11,649,221.49	14,464,388.48	21,527,205.01
STATE OF WYOMING	$60,358,235.49	$74,074,784.45	$87,255,757.15	$110,725,467.78	$137,991,338.84	$168,156,175.14	$206,284,450.47

1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY THE APPROPRIATE TAX RATE

SALES TAX COLLECTIONS
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

YEAR	JANUARY SALES TAXES	FEBUARY SALES TAXES	MARCH SALES TAXES	APRIL SALES TAXES	MAY SALES TAXES	JUNE SALES TAXES
1971	$2,328,265.20	$2,280,890.94	$2,173,911.85	$2,115,137.77	$2,346,472.38	$2,350,241.87
1972	2,695,240.13	2,453,429.46	2,562,105.03	2,425,144.81	2,685,448.36	2,854,414.33
1973	3,172,307.22	3,157,041.10	2,840,700.20	2,870,254.96	3,046,770.59	3,350,612.71
1974	4,320,446.35	3,531,192.98	3,403,453.47	3,719,416.91	4,137,752.07	4,145,241.74
1975	5,504,679.99	5,062,042.87	4,894,856.33	4,805,168.79	5,813,067.28	4,597,495.16
1976	6,276,326.26	5,863,560.05	5,510,678.46	5,486,029.60	5,779,381.66	6,120,249.10
1977	7,283,082.81	6,801,308.04	6,941,357.14	6,829,769.43	7,874,928.68	8,667,435.65
1978	8,824,355.70	8,743,647.14	10,487,966.88	9,646,370.57	9,990,840.37	10,623,138.40
1979	-	-	-	-	-	-
1980	12,610,909.34	11,384,744.74	15,467,955.76	13,177,721.65	15,944,853.87	17,987,928.77
1981	14,711,535.85	16,280,460.34	16,746,253.48	17,700,423.89	16,896,372.67	22,371,548.63

- DATA NOT AVAILABLE.

SALES TAX COLLECTIONS
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

YEAR	JULY SALES TAXES	AUGUST SALES TAXES	SEPTEMBER SALES TAXES	OCTOBER SALES TAXES	NOVEMBER SALES TAXES	DECEMBER SALES TAXES
1971	$2,733,548.34	$3,113,920.56	$2,961,330.47	$2,765,729.51	$2,793,526.07	$2,569,911.16
1972	3,063,307.19	3,607,723.14	3,329,624.98	3,350,228.49	3,153,329.43	2,868,378.97
1973	3,655,007.31	4,173,834.32	3,851,199.77	3,949,144.04	3,682,265.83	3,299,512.97
1974	3,917,363.07	5,981,676.84	5,212,091.23	5,215,397.70	4,999,608.56	4,354,787.67
1975	6,483,141.54	6,696,405.18	6,814,367.35	6,922,848.70	6,194,671.99	5,927,124.56
1976	6,829,589.24	7,409,447.93	7,552,023.51	7,370,149.87	6,998,209.95	6,698,454.90
1977	7,748,874.18	9,365,107.24	9,158,016.74	8,466,986.63	8,494,771.85	9,175,392.08
1978	-	-	-	-	-	-
1979	-	-	-	13,056,559.97	12,775,829.52	15,363,105.36
1980	15,726,848.22	16,964,211.80	18,222,151.70	15,752,233.08	16,028,940.01	18,852,809.33

- DATA NOT AVAILABLE.

Table 8

SALES TAX COLLECTIONS: INCREASES FY72 - FY81[1]

	FY72	FY81	Average Annual Growth Rate FY72 - FY81	FY81[2] 1972 Dollars	Constant Average Annual Growth Rate FY72 - FY81
Albany	$ 1,808,760	$ 4,906,450	11.73%	$ 2,244,488	2.43%
Big Horn	649,142	1,895,093	12.64	866,923	3.27
Campbell	1,765,397	18,295,324	29.67	8,369,316	18.88
Carbon	1,287,595	8,507,934	23.34	3,892,010	13.08
Converse	472,289	4,328,572	27.91	1,980,134	17.26
Crook	238,627	1,356,404	21.30	620,496	11.20
Fremont	2,117,273	10,029,204	18.87	4,587,925	8.97
Goshen	769,974	2,095,191	11.76	958,459	2.46
Hot Springs	446,140	2,261,933	19.77	1,034,736	9.80
Johnson	435,854	1,844,194	17.38	843,639	7.61
Laramie	4,343,197	1,645,684	15.95	7,525,930	6.30
Lincoln	541,324	3,214,184	21.89	1,470,349	11.74
Natrona	6,810,937	49,547,357	24.67	22,661,054	14.29
Niobrara	211,606	729,187	14.74	333,571	5.19
Park	1,802,181	7,078,340	16.42	3,238,033	6.73
Platte	447,866	2,246,654	19.62	1,027,747	9.67
Sheridan	1,571,137	6,648,137	17.38	3,041,234	7.61
Sublette	332,041	1,414,697	17.47	647,162	7.70
Sweetwater	2,055,536	22,756,732	30.62	10,410,216	19.75
Teton	1,216.359	5,676,409	18.67	2,596,710	8.79
Uinta	478,757	7,829,433	36.41	3,581,625	25.06
Washakie	852,753	3,089,474	15.38	1,413,300	5.77
Weston	484,683	2,554,659	20.28	1,168,645	10.27
Out of State	1,474,321	21,527,205	34.70	9,847,761	23.49
State of Wyoming	$32,613,748	$206,284,450	22.75%	$94,366,171	12.53%

1 Some counties have adopted a 1% additional tax, see Introduction for adoption date
2 FY81 collections deflated to 1972 dollars using the Consumer Price Index, July 1972 = 125.5, July 1981 = 274.4

SECTION III

SALES TAX COLLECTIONS

BY COUNTY, BY MAJOR INDUSTRIAL GROUP

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$52,047.06	$63,858.58	$125,343.15	$149,909.54	$265,723.41	$395,343.77	$466,977.71
MINING	3,797,410.10	4,739,433.62	5,723,455.71	8,082,029.09	10,813,138.79	15,756,417.63	23,218,865.26
CONSTRUCTION	2,006,628.92	2,277,436.42	2,784,931.59	3,572,445.53	4,770,486.44	6,241,303.40	8,767,971.36
MANUFACTURING	1,803,871.36	3,028,908.59	2,537,244.27	3,493,605.74	4,584,412.79	6,408,872.45	8,763,338.41
TRANSPORTATION 3/	3,216,905.50	4,059,755.54	5,251,884.62	6,423,194.48	8,531,850.93	9,873,474.59	12,242,999.71
WHOLESALE TRADE	9,781,019.88	10,337,426.39	12,582,184.64	17,273,828.91	22,731,025.91	30,096,340.30	37,030,216.61
RETAIL TRADE 4/	27,241,998.11	33,092,458.45	38,726,761.16	47,282,892.84	58,281,643.65	67,889,299.30	78,415,093.35
FINANCE 5/	62,442.45	75,811.21	100,529.18	142,529.28	249,728.32	387,358.06	625,504.78
SERVICE	7,110,007.87	8,783,994.86	10,354,365.01	12,940,621.18	16,662,329.59	19,200,075.11	24,435,450.10
PUBLIC ADM	5,285,904.24	7,615,700.79	9,069,057.82	11,364,411.19	11,100,999.01	11,907,690.53	12,318,033.22
TOTAL	60,358,235.45	74,074,784.45	87,255,757.15	110,725,467.78	137,961,338.84	168,156,175.14	206,284,450.47

1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY TAX RATE
2 INDUSTRIES ARE CLASSED ACCORDING TO 1967 SIC CODE
3 ALSO INCLUDES COMMUNICATIONS AND UTILITIES
4 SEE FOLLOWING SECTION FOR MORE EXTENSIVE REPORTING
5 ALSO INCLUDES INSURANCE AND REAL ESTATE
- DATA NOT AVAILABLE.
NOTE: SOME COUNTIES ADOPTED AN OPTIONAL 1% ADDITIONAL TAX, SEE INTRODUCTION FOR ADOPTION DATE

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

ALBANY

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$613.34	$707.75	$2,139.56	$1,571.89	$6,117.81	$8,959.09	$7,406.65
MINING	5,775.77	9,920.26	17,283.82	25,718.13	23,725.14	31,928.58	29,875.37
CONSTRUCTION	68,432.51	65,530.97	63,476.35	77,283.32	103,692.26	87,765.12	131,793.60
MANUFACTURING	58,028.67	128,205.61	86,241.76	96,543.08	119,551.69	181,058.98	140,080.11
TRANSPORTATION 3/	156,888.82	178,177.25	218,041.51	221,464.07	298,922.85	298,284.39	368,172.99
WHOLESALE TRADE	50,096.59	60,730.29	74,090.20	91,831.80	145,892.62	272,920.53	259,617.02
RETAIL TRADE 4/	1,405,977.65	1,647,344.78	1,849,320.88	2,192,237.66	2,507,817.47	2,668,129.65	2,899,453.12
FINANCE 5/	1,181.60	1,244.90	-1,241.63	2,487.86	1,224.34	382.92	758.25
SERVICE	301,292.38	329,925.53	388,333.50	434,756.12	498,817.22	528,209.31	630,290.65
PUBLIC ADM	203,845.47	315,936.87	386,720.27	484,815.95	492,268.09	441,910.12	439,002.18
TOTAL	2,252,132.80	2,737,724.21	3,084,406.22	3,628,509.88	4,197,029.49	4,519,548.69	4,906,449.94

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

BIG HORN

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$702.66	$1,237.63	$2,983.61	$8,982.74	$15,072.87	$16,522.61	$22,701.25
MINING	51,414.19	18,807.66	25,685.37	42,210.71	55,708.76	80,985.93	81,227.67
CONSTRUCTION	12,297.78	14,603.70	19,247.17	15,076.13	21,468.91	25,116.63	30,275.11
MANUFACTURING	32,198.92	30,394.15	30,041.63	36,154.43	40,441.04	59,030.60	70,815.15
TRANSPORTATION 3/	142,534.41	159,468.59	202,858.43	213,802.74	271,462.71	325,946.51	382,455.18
WHOLESALE TRADE	23,367.14	29,626.52	36,697.66	42,492.52	69,547.06	89,486.95	68,276.50
RETAIL TRADE 4/	539,448.24	592,496.39	607,358.69	658,050.84	759,867.97	828,963.47	968,421.29
FINANCE 5/	628.83	442.35	386.23	413.77	888.79	1,186.91	1,806.50
SERVICE	54,674.56	63,448.62	73,854.97	79,204.39	93,204.25	78,484.86	92,098.01
PUBLIC ADM	116,825.93	153,604.87	160,145.14	176,166.59	213,560.96	179,862.14	177,016.48
TOTAL	974,092.56	1,064,130.48	1,159,258.90	1,272,554.86	1,541,223.32	1,685,586.61	1,895,093.14

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CAMPBELL

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$1,663.15	$2,945.53	$6,957.14	$10,768.11	$21,976.00	$23,530.80	$31,057.26
MINING	509,559.41	588,490.39	809,650.36	1,237,941.64	1,289,683.61	2,171,264.08	3,205,188.13
CONSTRUCTION	106,533.86	127,491.14	201,269.96	325,245.66	388,239.16	496,400.69	566,155.77
MANUFACTURING	65,851.95	85,302.32	211,962.82	236,922.59	212,800.28	319,001.14	535,993.69
TRANSPORTATION 3/	160,079.94	223,400.53	295,311.38	438,582.91	597,955.25	785,366.28	852,390.79
WHOLESALE TRADE	1,060,509.38	852,038.48	1,064,593.71	1,758,081.56	1,718,996.64	2,254,802.78	3,602,156.59
RETAIL TRADE 4/	1,166,180.04	1,498,483.85	2,209,980.16	3,187,387.35	3,678,390.66	4,411,009.62	5,948,812.05
FINANCE 5/	10,730.83	13,394.45	34,010.43	41,557.95	29,145.57	35,519.88	84,519.89
SERVICE	550,762.35	659,704.47	757,998.53	1,076,504.89	1,305,825.07	1,510,243.01	2,347,281.63
PUBLIC ADM	381,806.65	530,820.91	675,084.61	949,885.28	893,914.91	922,212.06	1,121,767.82
TOTAL	4,013,677.56	4,582,072.07	6,266,819.10	9,263,277.94	10,136,927.15	12,929,350.34	18,295,323.62

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CARBON

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$20.96	$356.48	$2,303.87	$4,088.54	$5,182.83	$6,159.28	$8,793.00
MINING	222,862.73	229,409.07	363,651.27	295,406.65	675,825.12	681,141.40	1,128,792.42
CONSTRUCTION	32,192.73	32,430.76	34,333.61	78,250.65	108,657.49	154,692.70	155,111.95
MANUFACTURING	39,069.96	39,878.18	65,874.25	97,717.77	152,981.90	189,805.77	264,404.57
TRANSPORTATION 3/	162,441.31	211,596.04	291,159.62	390,583.17	608,374.14	759,418.03	862,941.89
WHOLESALE TRADE	257,078.81	281,551.34	235,970.89	326,495.54	642,723.23	1,016,177.98	1,159,864.35
RETAIL TRADE 4/	1,008,249.64	1,167,035.74	1,402,017.55	1,914,940.53	2,688,567.51	3,233,108.38	3,385,847.64
FINANCE 5/	364.04	661.39	3,087.48	6,012.16	28,082.34	31,096.65	29,826.64
SERVICE	317,657.87	356,743.00	388,106.35	511,411.97	693,278.46	765,451.82	887,337.51
PUBLIC ADM	242,475.50	382,100.57	448,881.38	573,433.78	703,286.23	746,226.88	625,013.83
TOTAL	2,282,413.55	2,701,762.57	3,235,386.27	4,198,341.16	6,306,959.25	7,583,278.89	8,507,933.80

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CONVERSE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$2,828.58	$3,280.25	$6,925.22	$4,639.66	$7,810.85	$8,507.79	$5,539.36
MINING	38,335.59	33,677.98	62,473.82	53,681.88	79,013.33	284,018.26	360,303.06
CONSTRUCTION	34,967.06	65,423.53	100,422.47	116,831.22	112,521.67	166,179.98	186,166.21
MANUFACTURING	8,961.74	9,354.96	19,632.17	37,825.05	41,691.93	53,822.24	42,326.82
TRANSPORTATION 3/	78,020.30	105,889.76	191,980.61	221,851.08	256,167.05	265,626.75	358,936.77
WHOLESALE TRADE	56,699.48	85,864.69	94,264.75	137,189.71	222,432.56	312,910.25	371,159.16
RETAIL TRADE 4/	493,239.27	710,923.46	1,029,972.20	1,333,090.64	1,675,359.09	1,918,096.92	2,112,093.17
FINANCE 5/	384.80	553.82	697.63	1,039.49	760.59	2,187.65	1,890.22
SERVICE	74,763.54	120,713.33	187,255.25	247,157.85	298,117.09	391,693.21	419,570.07
PUBLIC ADM	176,868.05	262,547.41	304,035.23	416,147.81	41,029.96	422,604.14	470,587.35
TOTAL	965,068.41	1,398,229.19	1,997,659.35	2,569,454.39	2,734,904.12	3,825,647.19	4,328,572.19

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CROOK

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$1,069.43	$1.95	$657.55	$1,769.98	$2,105.64	$4,984.95	$4,532.66
MINING	16,877.36	17,951.63	21,571.68	49,212.82	137,113.38	179,045.13	298,262.33
CONSTRUCTION	12,979.66	11,788.10	15,847.56	15,473.16	34,674.65	50,115.26	89,611.28
MANUFACTURING	8,110.95	18,179.24	21,858.35	34,566.82	44,661.35	63,804.17	88,895.12
TRANSPORTATION 3/	30,855.51	43,498.48	53,135.19	74,832.40	108,810.66	156,590.87	211,649.18
WHOLESALE TRADE	15,637.12	26,816.46	13,779.25	14,964.04	13,691.79	33,691.49	58,440.67
RETAIL TRADE 4/	198,743.82	248,100.59	271,405.14	294,849.33	388,503.82	460,533.09	463,809.03
FINANCE 5/	167.29	225.06	150.64	72.72	134.75	6.79	5.96
SERVICE	24,643.71	30,546.57	32,078.82	38,576.50	44,537.10	51,903.64	60,929.12
PUBLIC ADM	39,823.90	62,286.53	72,108.05	99,396.53	94,662.33	92,268.57	90,268.70
TOTAL	348,908.75	459,394.61	502,592.23	623,714.30	868,895.47	1,092,943.96	1,356,404.05

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

FREMONT

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$2,955.26	$2,782.83	$2,456.38	$6,991.85	$8,990.55	$10,423.86	$17,933.11
MINING	111,960.07	165,169.26	273,564.61	460,163.91	735,098.20	1,017,190.50	1,424,311.26
CONSTRUCTION	92,686.13	111,512.94	147,613.56	187,901.74	229,674.61	259,952.71	371,148.38
MANUFACTURING	90,555.20	141,411.49	171,897.96	169,412.11	220,699.07	357,680.70	344,513.04
TRANSPORTATION 3/	215,816.34	279,516.04	349,689.18	465,234.81	648,511.76	756,622.37	847,161.05
WHOLESALE TRADE	129,866.15	197,427.09	217,314.25	252,412.34	419,612.06	677,325.38	765,345.76
RETAIL TRADE 4/	1,820,631.13	2,165,071.51	2,545,092.10	3,076,933.54	3,716,891.52	4,288,936.66	4,611,245.00
FINANCE 5/	985.72	1,292.08	-178.31	643.20	148.76	128.82	358.23
SERVICE	238,659.87	270,463.15	316,441.44	361,077.52	467,568.87	597,081.52	702,432.17
PUBLIC ADM	382,824.39	565,276.25	740,032.33	940,444.26	1,005,234.63	999,109.11	944,756.31
TOTAL	3,086,940.26	3,899,922.64	4,763,923.50	5,921,215.28	7,452,430.03	8,964,451.63	10,029,204.31

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

GOSHEN

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$4,645.80	$4,245.53	$5,100.01	$5,621.89	$12,195.19	$7,834.20	$6,200.59
MINING	308.94	858.35	839.04	489.43	292.42	358.81	330.20
CONSTRUCTION	24,311.34	34,522.89	34,611.69	32,444.19	34,043.34	58,090.34	70,166.89
MANUFACTURING	16,424.00	16,340.73	14,176.56	16,062.29	17,708.27	26,283.95	43,394.61
TRANSPORTATION 3/	52,098.24	62,655.95	74,560.09	88,465.08	98,810.24	105,367.87	120,152.71
WHOLESALE TRADE	23,240.10	29,506.28	29,350.92	35,328.29	58,925.81	65,325.92	61,601.59
RETAIL TRADE 4/	829,607.42	942,063.10	960,675.85	1,023,054.96	1,225,707.07	1,362,075.24	1,440,312.38
FINANCE 5/	54.70	65.30	44.30	2,552.41	2,526.02	13.86	416.07
SERVICE	75,559.26	88,899.33	95,585.73	105,113.74	120,479.78	137,176.37	139,753.69
PUBLIC ADM	148,437.53	191,610.16	182,141.43	223,899.20	225,665.34	225,289.15	212,862.53
TOTAL	1,174,687.33	1,370,767.62	1,397,085.62	1,533,031.48	1,796,353.48	1,987,815.71	2,095,191.26

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

HOT SPRINGS

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$0.00	$109.07	$38.51	$0.00	$0.00	$0.00	$0.00
MINING	53,845.02	69,559.04	66,057.61	69,410.09	95,481.89	132,367.81	204,004.62
CONSTRUCTION	19,468.55	23,224.00	29,206.82	27,448.68	38,184.25	51,197.84	56,547.60
MANUFACTURING	7,604.42	5,251.45	5,849.68	3,614.79	4,360.85	40,816.86	74,449.75
TRANSPORTATION 3/	117,695.85	140,126.86	191,503.56	183,200.64	214,274.03	243,013.85	271,072.93
WHOLESALE TRADE	88,382.43	85,079.33	93,078.04	172,575.94	433,634.62	494,778.90	565,330.95
RETAIL TRADE 4/	267,953.51	302,138.22	365,378.58	483,120.61	570,742.13	662,083.72	757,093.79
FINANCE 5/	721.84	882.07	971.65	1,551.76	1,850.22	1,501.08	1,562.88
SERVICE	56,726.95	62,486.20	82,474.02	108,750.81	141,848.11	142,324.25	188,858.70
PUBLIC ADM	89,798.44	108,148.44	137,443.81	135,110.56	166,085.61	136,681.92	143,011.71
TOTAL	702,197.01	797,004.68	972,002.28	1,184,783.88	1,666,461.71	1,904,766.23	2,261,932.93

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

JOHNSON

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$1,865.59	$52.35	$649.24	$800.66	$1,572.75	$2,752.99	$3,563.03
MINING	42,105.90	55,737.71	43,424.35	58,366.99	82,116.81	261,650.95	213,796.69
CONSTRUCTION	16,804.35	78,740.37	32,778.96	33,342.78	44,229.10	42,085.18	56,306.09
MANUFACTURING	28,696.54	81,786.81	62,069.58	33,596.49	35,545.73	41,339.62	45,916.10
TRANSPORTATION 3/	36,974.64	47,197.26	54,300.51	64,834.81	91,631.41	107,094.39	128,590.78
WHOLESALE TRADE	13,270.94	15,543.21	17,804.51	5,921.50	8,917.29	13,178.36	26,576.01
RETAIL TRADE 4/	339,744.58	400,181.03	421,653.60	538,798.77	617,666.07	822,638.92	1,016,638.18
FINANCE 5/	464.97	439.22	436.43	2,501.64	6,745.26	5,830.57	8,699.90
SERVICE	74,529.07	90,655.81	92,699.32	66,200.36	78,441.82	96,39[illegible].20	124,957.61
PUBLIC ADM	112,987.80	158,698.14	161,759.63	212,430.59	233,799.53	196,653.45	219,149.38
TOTAL	667,444.38	929,031.91	887,576.13	1,016,794.59	1,200,665.77	1,589,616.63	1,844,193.77

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LARAMIE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$3,885.80	$5,283.51	$10,334.97	$9,898.29	$15,404.58	$12,357.54	$10,298.36
MINING	87.22	4,426.11	12,629.69	84,195.80	68,04[illegible].96	106,184.54	70,397.75
CONSTRUCTION	263,259.23	277,011.77	344,795.89	480,754.54	623,217.14	718,451.77	780,783.60
MANUFACTURING	79,672.98	82,186.03	107,345.44	167,465.17	200,774.87	211,521.99	249,578.45
TRANSPORTATION 3/	375,282.54	435,522.28	510,828.74	658,653.24	881,875.57	989,601.64	1,156,864.04
WHOLESALE TRADE	405,272.13	480,670.86	492,334.66	651,547.53	848,942.60	895,462.64	940,965.94
RETAIL TRADE 4/	3,793,773.46	4,313,360.14	4,721,335.42	6,076,383.93	8,022,968.49	9,324,128.81	9,920,517.04
FINANCE 5/	5,524.89	7,666.89	14,392.86	9,723.83	15,004.04	33,444.42	84,944.80
SERVICE	681,407.76	745,981.32	822,278.03	1,047,936.17	1,312,908.78	1,503,918.69	1,732,516.30
PUBLIC ADM	656,968.06	978,097.66	1,119,798.28	1,343,168.63	1,557,331.70	1,353,243.29	1,504,817.26
TOTAL	6,265,134.07	7,330,206.57	8,156,073.98	10,529,727.13	13,546,470.73	15,148,315.33	16,451,683.54

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LINCOLN

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$647.00	$736.81	$1,537.76	$2,361.55	$2,853.32	$8,225.01	$8,431.82
MINING	2,684.51	9,533.06	51,482.70	22,050.94	36,258.00	99,362.05	359,346.93
CONSTRUCTION	11,742.08	11,118.94	18,750.87	46,128.73	62,148.03	91,987.36	80,230.63
MANUFACTURING	43,386.17	49,558.42	60,113.45	68,119.32	100,967.48	132,171.48	215,439.66
TRANSPORTATION 3/	80,107.47	97,983.04	122,046.29	159,152.37	185,900.32	251,856.81	382,763.39
WHOLESALE TRADE	25,074.16	22,999.20	32,285.00	40,436.04	65,605.16	177,474.45	253,794.08
RETAIL TRADE 4/	477,845.33	504,437.36	603,023.59	667,836.40	775,614.48	1,033,262.61	1,385,415.32
FINANCE 5/	1,575.93	1,999.18	3,025.90	7,348.30	4,015.10	14,152.48	12,135.89
SERVICE	53,325.39	67,043.81	92,801.17	89,490.84	104,942.65	140,878.24	242,277.53
PUBLIC ADM	102,382.82	152,813.68	191,425.21	224,608.28	238,295.18	247,129.65	274,348.32
TOTAL	798,770.86	918,223.50	1,176,491.94	1,327,532.77	1,576,599.72	2,196,500.14	3,214,183.57

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

MONTANA

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$17,410.86	$19,387.80	$22,269.07	$21,685.86	$40,048.98	$86,233.33	$178,809.30
MINING	1,274,692.62	1,556,915.58	1,706,152.07	2,289,301.83	2,658,587.56	4,029,281.53	5,817,642.95
CONSTRUCTION	408,553.24	547,388.29	684,984.95	874,021.08	1,324,039.47	1,759,968.77	1,828,957.93
MANUFACTURING	419,923.60	576,812.49	557,786.82	743,936.55	1,112,535.73	2,099,663.40	2,433,492.66
TRANSPORTATION 3/	600,255.09	845,855.77	1,114,751.37	1,324,230.01	1,693,263.42	1,837,074.79	2,359,650.49
WHOLESALE TRADE	4,178,507.30	4,289,542.45	5,151,998.72	7,524,281.73	8,531,294.29	11,339,416.97	13,085,522.09
RETAIL TRADE 4/	5,155,219.82	7,044,454.12	8,300,357.31	9,975,962.19	12,277,933.54	13,931,980.38	14,781,827.22
FINANCE 5/	13,856.93	9,796.72	3,008.98	8,863.51	26,018.31	50,698.35	90,560.91
SERVICE	1,505,034.77	2,137,357.10	2,518,174.08	3,375,406.58	4,327,211.19	5,150,918.26	6,535,529.26
PUBLIC ADM	1,018,157.50	1,525,416.31	1,504,769.03	2,428,112.29	2,690,051.67	2,533,082.04	2,435,363.89
TOTAL	14,591,611.73	18,552,926.63	21,964,252.40	28,565,801.63	34,680,984.16	42,818,317.82	49,547,356.70

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NIOBRARA

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	-	-	$187.88	$559.15	$602.55	$1,601.61	$2,012.93
MINING	$826.94	$957.21	1,391.61	1,832.89	3,386.81	9,558.60	21,474.75
CONSTRUCTION	11,604.51	15,599.48	17,333.78	20,460.53	16,566.42	25,160.54	21,369.39
MANUFACTURING	4,819.77	6,003.92	5,574.61	3,223.15	3,518.40	7,590.11	10,082.24
TRANSPORTATION 3/	17,749.11	22,977.58	32,815.80	47,826.75	59,849.34	70,129.26	82,334.05
WHOLESALE TRADE	4,709.84	5,039.26	4,653.63	24,248.08	6,900.00	24,141.90	16,812.75
RETAIL TRADE 4/	173,337.32	192,999.33	230,758.35	257,672.60	295,086.81	346,063.44	387,129.58
FINANCE 5/	25.38	86.13	82.34	42.09	24.13	37.02	1,213.88
SERVICE	27,439.49	34,318.46	38,111.33	54,902.09	70,121.47	105,699.67	87,614.34
PUBLIC ADM	42,659.56	52,504.54	60,797.17	75,116.48	94,062.95	88,507.47	99,142.71
TOTAL	283,171.92	330,485.91	391,706.50	485,883.81	550,118.88	678,489.62	729,186.62

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PARK

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$3,381.78	$3,708.73	$5,076.07	$5,549.73	$5,053.20	$7,951.95	$7,771.05
MINING	131,168.61	139,538.59	163,027.93	236,206.87	283,264.21	393,130.28	550,716.27
CONSTRUCTION	154,263.82	123,677.34	147,936.53	195,908.71	213,877.24	242,485.33	259,755.96
MANUFACTURING	53,667.78	124,433.50	107,642.25	157,691.54	202,292.70	177,683.35	317,683.29
TRANSPORTATION 3/	179,899.14	196,839.41	241,645.90	294,501.93	391,726.40	436,111.85	524,443.61
WHOLESALE TRADE	305,461.14	240,356.24	299,391.89	307,984.48	434,544.91	624,950.16	848,981.73
RETAIL TRADE 4/	1,376,841.10	1,576,921.37	1,728,126.44	1,895,573.30	2,187,433.32	2,572,813.83	3,344,709.99
FINANCE 5/	1,345.18	3,673.36	6,787.49	6,873.24	15,242.06	23,032.97	21,958.81
SERVICE	433,517.64	508,873.29	597,123.49	640,874.55	759,670.99	715,604.02	715,398.97
PUBLIC ADM	281,095.70	371,306.79	414,863.96	469,168.59	513,457.48	466,812.87	486,920.32
TOTAL	2,920,641.89	3,289,328.62	3,711,621.95	4,210,332.94	5,006,562.51	5,660,576.61	7,078,340.00

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PLATTE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$220.82	$269.75	$1,183.55	$3,198.16	$6,306.87	$8,570.75	$7,445.95
MINING	1,061.64	4,345.17	830.23	1,467.34	809.32	536.52	890.56
CONSTRUCTION	22,392.63	37,607.83	74,279.20	142,606.52	136,726.32	97,581.66	47,043.71
MANUFACTURING	7,177.38	6,024.44	19,172.82	11,477.58	12,395.31	9,839.33	16,246.85
TRANSPORTATION 3/	34,827.05	39,315.80	70,100.08	93,861.01	225,861.77	155,103.43	136,829.48
WHOLESALE TRADE	17,672.68	21,473.00	31,134.28	51,122.72	50,025.17	53,739.89	51,483.90
RETAIL TRADE 4/	435,107.43	539,625.31	728,444.14	1,062,438.76	1,357,334.65	1,578,878.04	1,512,857.39
FINANCE 5/	1,292.46	334.07	331.97	2,010.06	13,156.97	33,151.89	14,169.48
SERVICE	53,662.53	58,670.67	67,124.80	110,591.06	138,545.97	158,431.94	153,184.18
PUBLIC ADM	111,236.66	158,434.54	185,023.14	249,482.65	319,101.22	294,916.87	306,502.90
TOTAL	684,651.28	866,100.58	1,177,624.21	1,728,255.90	2,260,263.57	2,390,750.32	2,246,654.40

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SHERIDAN

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$4,396.70	$6,395.92	$7,547.83	$7,092.24	$7,868.54	$11,504.02	$21,395.24
MINING	15,470.61	9,546.21	33,725.23	18,709.52	18,998.61	50,818.27	53,980.05
CONSTRUCTION	52,819.12	74,630.74	84,724.36	125,346.36	158,684.25	187,492.96	173,386.11
MANUFACTURING	53,022.55	75,134.34	92,367.33	173,210.72	224,473.34	267,625.73	269,603.47
TRANSPORTATION 3/	141,076.07	170,369.79	194,468.24	231,960.50	327,010.82	449,572.93	500,533.85
WHOLESALE TRADE	96,212.62	110,265.42	135,914.48	157,429.84	230,228.72	346,967.16	370,668.69
RETAIL TRADE 4/	1,424,170.96	1,728,187.39	2,010,169.68	2,363,544.10	3,015,913.27	3,773,806.13	4,350,939.37
FINANCE 5/	3,587.89	4,639.68	3,585.51	3,982.29	9,402.79	6,015.28	5,467.66
SERVICE	148,874.75	184,939.12	203,380.63	246,949.57	316,254.93	393,821.62	411,898.69
PUBLIC ADM	222,616.57	317,396.45	378,672.06	465,514.42	447,369.84	513,289.79	490,263.88
TOTAL	2,162,248.24	2,681,505.06	3,144,555.35	3,793,739.56	4,756,205.11	6,000,913.89	6,648,137.01

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
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DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SUBLETTE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	-	$0.00	$74.25	$49.87	$1,364.17	$1,120.06	$2,681.73
MINING	$15,395.86	32,968.77	32,215.46	51,131.61	76,868.29	69,990.06	29,353.94
CONSTRUCTION	35,692.64	35,381.13	37,285.61	40,158.64	46,068.92	54,005.33	95,776.76
MANUFACTURING	1,849.51	2,893.29	3,076.45	3,957.83	8,107.39	9,036.17	12,605.30
TRANSPORTATION 3/	22,782.81	24,965.48	27,306.40	29,589.64	36,130.60	83,581.75	88,322.60
WHOLESALE TRADE	21,635.71	17,491.04	14,316.95	119,990.28	203,978.32	287,037.09	429,982.89
RETAIL TRADE 4/	269,546.04	325,005.45	355,155.85	322,750.57	360,399.88	425,869.84	519,927.79
FINANCE 5/	666.23	19.70	.00	14.95	25.85	370.08	1,712.17
SERVICE	43,391.59	46,313.89	45,765.76	57,907.39	64,989.81	72,204.58	93,826.85
PUBLIC ADM	73,577.34	89,432.10	94,167.44	132,069.82	152,597.06	126,230.20	140,506.92
TOTAL	484,537.73	574,470.85	609,364.17	757,620.80	950,530.29	1,129,445.16	1,414,696.95

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SWEETWATER

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$137.28	$641.80	$886.29	$857.07	$2,025.06	$1,653.90	$5,626.48
MINING	779,769.73	1,059,533.63	1,115,820.05	1,870,246.60	2,528,779.22	3,064,833.54	4,199,069.17
CONSTRUCTION	185,145.96	148,420.43	203,659.97	183,852.42	199,234.03	387,786.73	1,370,676.66
MANUFACTURING	222,340.39	158,817.74	177,607.30	241,792.09	255,610.31	364,002.08	487,086.09
TRANSPORTATION 3/	275,380.68	342,991.56	446,050.69	509,626.67	697,719.54	777,652.26	914,645.87
WHOLESALE TRADE	1,170,750.96	1,262,570.60	1,577,852.27	1,919,324.64	2,428,627.99	3,447,648.48	4,304,309.72
RETAIL TRADE 4/	2,966,876.33	3,258,897.06	3,665,291.10	4,223,602.68	5,108,918.09	6,270,818.23	7,465,911.00
FINANCE 5/	305.23	426.29	1,619.82	2,238.55	20,174.62	47,870.27	105,170.24
SERVICE	902,366.09	1,058,508.48	1,185,280.57	1,427,360.04	2,019,470.58	2,318,673.14	2,769,851.36
PUBLIC ADM	462,462.85	626,256.62	757,298.27	909,007.21	105,609.40	1,061,822.17	1,134,385.71
TOTAL	6,965,535.50	7,917,064.21	9,131,366.33	11,297,907.97	13,366,168.84	17,742,760.80	22,756,732.30

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

TETON

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	-	$0.00	$1,167.00	$431.33	$359.75	$38,643.87	$17,992.41
MINING	$2,489.83	2,390.70	6,611.80	14,595.43	4,460.11	4,975.10	5,066.76
CONSTRUCTION	76,838.83	53,182.17	79,649.98	107,495.83	126,272.97	167,700.61	202,069.16
MANUFACTURING	20,906.34	22,005.60	25,009.48	33,261.48	50,786.23	54,593.84	60,567.22
TRANSPORTATION 3/	102,875.81	120,090.92	139,047.38	153,223.62	206,395.27	242,348.26	333,485.03
WHOLESALE TRADE	24,558.30	21,081.68	17,753.66	39,381.35	41,501.14	50,239.60	55,267.37
RETAIL TRADE 4/	1,227,883.47	1,503,883.36	1,774,732.20	2,096,215.42	2,536,550.75	2,523,815.81	3,395,058.02
FINANCE 5/	1,748.78	1,329.00	684.28	125.56	12,463.20	11,902.10	17,563.99
SERVICE	761,046.53	978,406.58	1,058,677.09	1,358,347.36	1,496,126.46	1,259,649.77	1,384,192.85
PUBLIC ADM	99,475.09	139,558.99	156,434.08	188,850.76	188,559.72	190,662.58	205,146.48
TOTAL	2,317,822.98	2,841,929.00	3,259,766.93	3,991,552.12	4,663,475.60	4,544,531.54	5,676,409.29

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LINDA

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$280.94	$739.44	$29,966.88	$37,070.73	$80,467.49	$111,379.79	$84,810.21
MINING	426.77	15,368.79	35,549.86	52,841.36	189,048.86	485,190.33	1,160,164.69
CONSTRUCTION	27,293.95	30,081.72	50,225.88	81,993.90	113,771.37	215,860.53	363,411.94
MANUFACTURING	15,995.42	20,158.85	1,252.91	1,158.58	17,672.93	10,502.07	437,586.22
TRANSPORTATION 3/	69,991.76	94,404.38	147,226.89	176,209.25	216,300.35	280,654.44	520,290.39
WHOLESALE TRADE	7,407.82	8,252.31	27,888.60	215,265.71	436,087.67	786,580.49	899,776.31
RETAIL TRADE 4/	480,170.00	537,223.30	831,896.48	993,580.89	1,199,761.03	1,713,345.37	2,726,564.25
FINANCE 5/	480.73	664.37	512.90	211.74	177.44	70.44	2,296.06
SERVICE	115,221.64	143,118.48	223,231.12	309,289.71	412,271.01	673,029.19	1,232,594.90
PUBLIC ADM	87,108.47	132,355.49	175,703.10	233,741.72	234,426.77	265,723.95	401,937.80
TOTAL	804,377.50	982,367.13	1,523,454.62	2,101,363.59	2,899,984.92	4,542,336.60	7,829,432.77

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WASHAKIE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$4,458.47	$4,796.55	$6,911.03	$6,652.76	$10,182.09	$7,028.10	$5,557.96
MINING	136,477.67	190,527.92	266,643.57	308,946.40	453,804.82	601,643.82	567,163.84
CONSTRUCTION	28,717.50	31,997.59	34,187.22	48,757.71	61,689.36	97,555.13	116,288.38
MANUFACTURING	15,347.15	18,755.95	16,618.79	8,646.88	12,429.34	23,198.40	28,982.49
TRANSPORTATION 3/	64,023.73	70,519.79	91,058.50	102,214.15	147,621.95	154,210.34	165,442.28
WHOLESALE TRADE	99,778.55	113,263.36	129,384.48	135,405.90	139,971.80	147,527.87	185,343.98
RETAIL TRADE 4/	598,943.69	732,372.58	796,076.92	875,770.67	1,077,785.90	1,250,857.71	1,515,322.24
FINANCE 5/	100.21	129.03	69.97	131.29	98.72	51.61	144.82
SERVICE	96,979.71	128,985.91	135,406.79	168,086.30	200,487.36	224,767.82	279,740.82
PUBLIC ADM	144,225.63	199,388.90	189,170.69	227,770.39	266,726.65	203,836.02	225,487.33
TOTAL	1,189,052.31	1,490,737.58	1,665,527.96	1,882,382.43	2,370,797.99	2,710,676.82	3,089,474.14

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WESTON

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	-	$19.05	$1,426.01	$2,358.79	$4,476.90	$1,876.05	$2,006.44
MINING	$121,394.55	170,030.82	201,398.63	263,518.03	247,907.01	379,742.58	545,858.32
CONSTRUCTION	13,408.93	20,911.17	18,218.76	13,979.87	14,480.56	34,242.88	38,937.12
MANUFACTURING	32,980.00	49,386.67	46,414.74	42,152.34	55,105.56	70,075.59	70,604.59
TRANSPORTATION 3/	42,098.76	59,114.28	71,810.36	93,404.70	131,626.71	194,611.84	240,426.68
WHOLESALE TRADE	43,623.61	66,375.19	76,650.10	87,674.48	88,874.63	102,954.45	190,146.24
RETAIL TRADE 4/	347,356.07	513,830.16	653,282.92	723,542.26	894,674.09	903,887.96	1,059,054.10
FINANCE 5/	26.91	37.99	49.20	32.45	285.11	11.54	25.94
SERVICE	65,941.66	92,110.03	110,422.82	121,954.17	150,772.89	158,247.15	227,826.32
PUBLIC ADM	88,243.93	141,708.57	172,583.51	206,069.36	223,901.78	199,616.09	179,773.41
TOTAL	755,074.38	1,113,523.93	1,352,257.05	1,554,686.45	1,812,105.24	2,045,166.13	2,554,659.16

SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

OUT OF STATE

INDUSTRIAL SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
AGRICULTURE	$862.64	$6,159.85	$6,563.47	$6,508.29	$7,685.42	$7,522.22	$4,410.92
MINING	262,418.56	353,769.71	411,774.95	574,382.22	1,068,864.35	1,621,218.96	2,891,647.53
CONSTRUCTION	294,222.51	305,159.42	310,090.44	301,679.16	558,324.92	769,427.35	1,676,001.13
MANUFACTURING	477,279.97	1,280,632.41	627,657.12	1,075,077.13	1,438,301.09	1,638,724.88	2,502,990.92
TRANSPORTATION 3/	57,150.12	87,278.70	120,187.92	185,488.73	135,648.77	147,633.68	433,443.68
WHOLESALE TRADE	1,662,206.92	2,013,862.09	2,713,681.74	3,162,642.89	5,490,069.83	6,581,700.61	8,458,792.32
RETAIL TRADE 4/	445,151.83	647,422.85	665,256.01	1,045,554.84	1,341,756.04	1,584,195.47	2,446,134.39
FINANCE 5/	16,221.08	25,808.16	28,013.11	42,098.46	62,133.34	88,694.48	138,295.55
SERVICE	452,528.76	525,781.71	841,759.40	902,770.80	1,546,437.73	2,025,270.83	2,975,488.57
PUBLIC ADM	-	-	-	-	-	-	-
TOTAL	3,668,042.39	5,245,874.90	5,724,984.16	7,296,602.52	11,649,221.49	14,464,388.48	21,527,205.01

SECTION IV

RETAIL SALES TAX COLLECTIONS

BY COUNTY, BY SUB-GROUP LEVEL

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

STATE OF WYOMING

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 90 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$3,264,626.81	$4,135,947.59	$5,071,584.14	$6,450,833.05	$8,205,843.65	$8,932,399.86	$9,578,306.69
GEN. MERCHANDISE	4,095,412.15	4,941,390.06	5,684,083.49	6,413,857.88	8,054,967.67	8,907,952.19	9,533,055.22
FOOD STORES	6,652,667.11	8,061,029.86	9,349,297.64	11,397,862.47	13,808,209.24	16,446,105.40	19,354,224.42
AUTO SERVICE	3,515,457.78	4,285,862.53	4,945,216.61	6,157,329.69	7,820,740.72	9,874,653.52	11,038,143.94
APPAREL	1,277,676.63	1,501,416.19	1,820,072.97	2,194,534.90	2,593,484.16	2,996,264.30	3,512,282.30
FURNITURE	1,219,533.31	1,559,204.17	1,911,382.58	2,422,492.13	2,949,378.07	3,350,656.69	3,730,600.78
RESTAURANTS	3,536,979.68	4,408,442.29	5,053,148.08	6,276,287.26	7,574,582.76	8,522,065.48	10,704,753.21
MISC. STORES	3,679,644.64	4,199,165.76	4,891,975.65	5,969,295.46	7,274,437.38	8,859,201.86	10,963,726.79
RETAIL TOTAL	27,241,998.11	33,092,458.45	38,726,761.16	47,282,892.84	58,281,643.65	67,889,299.30	78,415,093.35

1 SALES ESTIMATES MAY BE OBTAINED BY DIVIDING EACH CELL BY TAX RATE
2 INDUSTRIES ARE CLASSED ACCORDING TO 1967 SIC CODE
NOTE: SOME COUNTIES ADOPTED AN OPTIONAL 1% ADDITIONAL TAX SEE INTRODUCTION FOR ADOPTION DATE

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

ALBANY

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$101,151.86	$134,200.41	$179,365.69	$221,801.72	$256,455.54	$248,986.64	$252,173.03
GEN. MERCHANDISE	104,163.68	130,093.25	147,972.49	156,202.90	172,328.92	169,799.62	168,279.63
FOOD STORES	393,088.33	454,126.17	491,125.52	620,206.35	707,161.54	793,306.91	870,084.41
AUTO SERVICE	114,514.02	123,100.64	141,662.55	197,286.79	274,556.88	301,290.42	332,117.47
APPAREL	81,498.84	96,226.05	108,993.50	127,204.95	138,424.15	157,310.30	178,705.58
FURNITURE	85,339.73	94,998.84	131,136.25	145,610.78	171,863.88	169,985.94	163,831.54
RESTAURANTS	228,493.35	271,393.21	297,717.60	337,430.59	359,900.40	396,633.68	468,959.78
MISC. STORES	297,727.84	343,206.21	351,347.28	386,493.58	427,126.16	440,816.14	465,301.68
RETAIL TOTAL	1,405,977.65	1,647,344.78	1,849,320.88	2,192,237.66	2,507,817.47	2,668,129.65	2,899,453.12

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

BIG HORN

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$113,553.66	$126,359.40	$108,649.20	$109,564.73	$142,257.51	$143,701.56	$155,089.17
GEN. MERCHANDISE	45,740.50	44,781.38	49,630.85	52,162.74	56,925.61	54,997.52	67,997.05
FOOD STORES	147,856.00	166,813.51	183,516.02	204,635.99	237,374.80	262,454.51	320,442.04
AUTO SERVICE	40,871.33	47,153.51	43,752.83	50,569.61	69,372.59	85,076.97	80,896.47
APPAREL	37,344.68	37,790.90	39,078.15	40,343.63	45,020.55	54,430.44	60,866.72
FURNITURE	30,253.19	30,020.09	28,563.55	32,649.27	31,036.21	30,780.44	33,571.69
RESTAURANTS	63,694.11	80,711.45	86,313.03	90,989.00	99,576.89	106,896.19	116,226.75
MISC. STORES	60,134.77	58,866.15	67,855.06	77,135.87	78,303.81	90,625.84	133,331.40
RETAIL TOTAL	539,448.24	592,496.39	607,358.69	658,050.84	759,867.97	828,963.47	968,421.29

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CAMPBELL

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$144,488.69	$200,708.70	$330,604.84	$532,493.23	$615,204.67	$679,054.37	$835,187.65
GEN. MERCHANDISE	106,289.37	127,482.95	181,303.38	245,912.04	362,442.72	465,615.03	554,848.74
FOOD STORES	264,593.40	341,893.80	553,032.60	822,516.69	927,452.94	1,075,087.88	1,463,434.51
AUTO SERVICE	218,376.03	277,093.63	343,216.79	428,657.11	568,610.59	654,852.18	847,445.64
APPAREL	64,345.74	76,596.51	106,350.22	156,898.42	177,961.36	205,034.33	242,179.52
FURNITURE	32,154.52	39,306.51	48,361.29	92,123.50	114,108.15	155,930.16	314,428.00
RESTAURANTS	118,811.57	187,246.17	281,598.93	374,514.93	373,152.06	481,794.41	766,137.94
MISC. STORES	217,120.72	248,155.58	365,512.11	534,271.43	539,458.17	693,641.26	925,150.05
RETAIL TOTAL	1,166,180.04	1,498,483.85	2,209,980.16	3,187,387.35	3,678,390.66	4,411,009.62	5,948,812.05

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CARBON

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$107,989.52	$123,524.11	$136,555.65	$189,480.02	$286,638.83	$328,926.02	$327,117.37
GEN. MERCHANDISE	119,263.93	117,605.75	150,555.92	187,243.32	281,870.52	303,399.51	333,311.66
FOOD STORES	262,966.44	324,291.88	380,252.30	502,895.76	716,019.60	866,201.64	1,005,020.37
AUTO SERVICE	172,965.86	219,851.59	250,579.30	329,852.30	364,932.70	524,627.58	525,620.11
APPAREL	59,822.81	63,853.72	76,266.88	115,540.39	152,879.49	172,529.66	182,300.37
FURNITURE	19,050.10	20,888.68	32,518.33	53,486.41	66,022.05	81,735.28	93,003.48
RESTAURANTS	119,592.55	136,659.85	176,060.41	273,774.60	419,887.63	441,540.74	399,813.57
MISC. STORES	146,598.43	160,360.16	199,228.76	262,667.73	400,316.69	514,157.95	519,660.71
RETAIL TOTAL	1,008,249.64	1,167,035.74	1,402,017.55	1,914,940.53	2,688,567.51	3,233,108.38	3,385,847.64

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CONVERSE

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$115,080.24	$158,090.02	$228,636.75	$299,430.69	$382,722.46	$380,671.58	$330,299.26
GEN. MERCHANDISE	22,565.92	35,637.43	61,882.03	119,554.43	176,441.48	181,546.10	212,353.59
FOOD STORES	135,566.43	199,370.12	271,492.73	320,608.42	390,193.99	509,906.51	581,537.76
AUTO SERVICE	90,092.21	130,238.09	186,731.11	228,874.21	272,330.41	316,054.12	382,479.98
APPAREL	25,853.85	39,039.57	61,184.89	59,088.07	63,461.92	83,546.21	107,236.60
FURNITURE	1,491.71	7,142.74	13,172.71	18,579.91	29,125.75	52,662.00	48,391.26
RESTAURANTS	61,514.09	88,741.24	137,617.74	201,866.14	264,188.24	265,130.00	285,374.44
MISC. STORES	41,074.82	52,664.25	69,254.24	85,088.77	96,894.84	128,580.40	164,420.28
RETAIL TOTAL	493,239.27	710,923.46	1,029,972.20	1,333,090.64	1,675,359.09	1,918,096.92	2,112,093.17

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CROOK

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$23,282.75	$33,848.17	$26,743.35	$18,148.16	$25,375.76	$29,538.68	$27,681.44
GEN. MERCHANDISE	14,739.88	17,352.29	18,902.79	22,386.99	24,395.89	31,861.93	27,009.41
FOOD STORES	38,133.82	44,862.17	50,794.29	62,295.41	78,108.55	111,518.91	126,373.54
AUTO SERVICE	49,261.65	65,534.40	76,266.06	82,274.34	131,164.28	142,922.68	134,341.26
APPAREL	4,481.51	4,709.01	4,766.85	4,975.68	5,903.27	7,528.05	8,710.16
FURNITURE	6,130.43	3,513.13	2,465.72	2,372.98	3,554.06	3,707.79	3,116.41
RESTAURANTS	41,087.87	53,098.48	58,254.79	56,638.92	64,517.41	71,221.28	75,207.78
MISC. STORES	21,625.91	25,182.94	33,211.29	45,756.85	55,484.60	62,233.77	61,369.03
RETAIL TOTAL	198,743.82	248,100.59	271,405.14	294,849.33	388,503.82	460,533.09	463,809.03

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

FREMONT

RETAIL SALES SECTOR 27	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$300,417.08	$367,485.86	$413,400.78	$476,624.14	$582,356.24	$704,859.60	$692,908.14
GEN. MERCHANDISE	194,078.98	255,650.23	353,434.05	435,969.39	560,436.45	613,736.87	629,064.55
FOOD STORES	492,657.60	561,095.88	642,573.88	789,380.67	918,572.57	1,105,684.81	1,190,828.24
AUTO SERVICE	219,692.82	259,455.34	322,396.35	413,239.92	477,000.43	510,639.28	530,123.62
APPAREL	73,889.68	81,605.75	109,043.33	115,920.11	137,123.28	170,495.20	183,995.52
FURNITURE	63,045.42	72,415.87	88,955.62	110,126.58	135,139.26	148,148.18	165,669.96
RESTAURANTS	201,157.58	256,372.93	287,850.79	329,517.61	407,975.59	462,841.89	531,783.73
MISC. STORES	275,691.97	310,989.65	327,437.30	406,155.12	498,287.70	572,530.83	686,871.24
RETAIL TOTAL	1,820,631.13	2,165,071.51	2,545,092.10	3,076,933.54	3,716,891.52	4,288,936.66	4,611,245.00

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

GOSHEN

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$272,931.21	$325,864.03	$297,493.66	$316,378.37	$404,643.34	$407,465.26	$456,768.48
GEN. MERCHANDISE	76,708.14	74,615.77	105,463.63	114,382.93	135,564.99	146,160.86	159,682.29
FOOD STORES	198,965.27	223,664.28	237,957.71	252,464.70	286,796.69	332,884.16	343,947.98
AUTO SERVICE	67,607.43	79,898.89	79,295.83	79,723.36	103,987.39	106,976.26	111,397.32
APPAREL	35,714.22	41,125.81	47,527.19	45,272.44	49,014.55	57,692.68	65,247.52
FURNITURE	11,511.21	11,271.19	17,689.62	19,961.17	25,825.66	28,359.28	22,323.13
RESTAURANTS	74,339.32	83,000.51	80,911.12	82,513.22	83,254.50	95,072.24	95,099.50
MISC. STORES	91,830.62	102,622.62	94,337.09	112,358.77	136,619.95	187,464.50	185,846.16
RETAIL TOTAL	829,607.42	942,063.10	960,675.85	1,023,054.96	1,225,707.07	1,362,075.24	1,440,312.38

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

HOT SPRINGS

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$32,647.09	$37,239.21	$48,261.45	$55,884.19	$60,898.42	$80,747.70	$79,271.10
GEN. MERCHANDISE	23,572.00	26,387.39	31,437.03	39,294.70	49,117.57	55,555.28	59,778.76
FOOD STORES	87,977.16	100,168.19	122,111.08	162,422.31	192,595.06	208,468.44	250,552.66
AUTO SERVICE	22,260.80	31,138.35	36,376.98	60,776.58	75,871.09	103,818.58	138,691.04
APPAREL	15,186.42	16,095.11	19,275.16	23,099.40	27,233.04	35,669.62	41,552.05
FURNITURE	9,564.65	14,435.88	17,214.96	22,306.24	25,112.95	24,988.02	23,099.97
RESTAURANTS	37,616.87	38,483.24	46,778.82	65,580.22	73,653.11	74,934.61	74,775.87
MISC. STORES	39,128.52	38,190.85	43,923.10	53,756.97	66,260.89	77,901.47	89,372.34
RETAIL TOTAL	267,953.51	302,138.22	365,378.58	483,120.61	570,742.13	662,083.72	757,093.79

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

JOHNSON

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$35,811.26	$44,914.62	$50,628.58	$63,731.73	$68,824.25	$99,551.89	$99,750.40
GEN. MERCHANDISE	26,730.29	28,256.80	26,245.35	33,853.75	31,079.41	39,670.70	48,432.47
FOOD STORES	93,529.84	112,838.87	119,233.33	135,630.51	162,629.56	201,202.22	279,269.47
AUTO SERVICE	58,642.68	68,226.20	62,884.23	77,984.10	107,582.66	138,470.76	151,705.29
APPAREL	18,529.75	21,217.75	23,580.75	27,328.25	31,822.49	42,669.41	51,819.68
FURNITURE	4,940.30	7,442.26	10,233.49	13,176.77	11,319.85	20,987.01	20,586.33
RESTAURANTS	55,732.44	66,987.74	70,285.65	116,190.26	127,817.96	155,185.68	221,121.00
MISC. STORES	45,828.02	50,296.79	58,562.22	70,903.40	76,589.89	124,901.25	143,953.54
RETAIL TOTAL	339,744.58	400,181.03	421,653.60	538,798.77	617,666.07	822,638.92	1,016,638.18

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LARAMIE

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$291,041.42	$319,947.14	$395,663.08	$600,322.14	$767,493.49	$714,223.17	$774,368.52
GEN. MERCHANDISE	777,396.72	893,519.19	910,328.78	999,749.98	1,440,223.41	1,643,100.44	1,628,265.83
FOOD STORES	866,768.68	981,685.80	1,048,816.75	1,420,939.67	1,823,967.55	2,117,491.15	2,424,278.91
AUTO SERVICE	468,460.02	544,493.76	620,603.06	812,146.15	1,109,128.04	1,695,815.34	1,542,734.47
APPAREL	254,864.90	285,181.17	317,382.39	402,814.01	499,635.07	543,614.58	632,352.24
FURNITURE	217,946.09	249,122.44	276,167.79	385,305.81	463,188.21	482,535.52	494,169.58
RESTAURANTS	524,595.08	613,973.63	679,080.86	893,461.79	1,193,709.20	1,290,974.10	1,458,053.00
MISC. STORES	392,700.55	425,437.01	473,292.71	561,644.38	725,623.52	836,374.51	966,294.49
RETAIL TOTAL	3,793,773.46	4,313,360.14	4,721,335.42	6,076,383.93	8,022,968.49	9,324,128.81	9,920,517.04

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

LINCOLN

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$80,742.59	$79,289.24	$103,450.63	$116,622.10	$126,646.78	$155,998.16	$191,010.47
GEN. MERCHANDISE	56,168.03	67,200.47	69,951.17	78,428.58	87,516.03	107,708.97	141,836.60
FOOD STORES	135,587.09	149,348.16	182,127.15	178,208.86	200,696.00	307,410.27	395,744.98
AUTO SERVICE	76,101.03	58,196.62	62,852.88	71,643.51	98,785.21	118,446.36	192,608.29
APPAREL	9,949.31	12,723.67	15,026.16	20,341.52	26,328.56	39,472.44	50,952.30
FURNITURE	2,477.77	5,862.22	14,303.66	18,638.29	25,972.06	23,655.59	20,264.66
RESTAURANTS	57,929.57	70,645.61	92,205.76	113,916.58	134,013.91	164,297.70	249,368.91
MISC. STORES	58,889.94	61,171.37	63,106.18	70,036.96	75,655.93	116,273.12	143,589.11
RETAIL TOTAL	477,845.33	504,437.36	603,023.59	667,836.40	775,614.48	1,033,262.61	1,385,415.32

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NATRONA

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$381,984.81	$610,107.10	$893,183.04	$1,216,326.74	$1,751,474.96	$2,005,371.28	$1,870,976.19
GEN. MERCHANDISE	957,051.05	1,302,511.47	1,437,725.81	1,558,768.07	1,836,124.42	1,963,500.17	1,903,812.99
FOOD STORES	1,253,618.05	1,688,603.48	1,928,153.99	2,298,300.08	2,687,046.21	3,092,567.03	3,588,364.71
AUTO SERVICE	788,889.04	1,066,354.84	1,255,285.89	1,456,900.39	1,862,418.48	2,141,662.03	2,155,820.03
APPAREL	259,892.42	353,256.12	407,729.23	487,770.59	535,457.49	615,053.31	706,897.05
FURNITURE	337,090.46	506,650.11	595,328.23	778,913.69	950,402.16	1,066,900.37	1,042,331.07
RESTAURANTS	583,255.86	818,261.31	946,154.66	1,150,785.32	1,384,177.27	1,483,985.86	1,787,299.14
MISC. STORES	593,439.13	698,709.69	836,796.46	1,028,197.31	1,270,832.55	1,562,940.33	1,726,326.04
RETAIL TOTAL	5,155,219.82	7,044,454.12	8,300,357.31	9,975,962.19	12,277,933.54	13,931,980.38	14,781,827.22

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

NIOBRARA

RETAIL SALES SECTOR 27	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$26,843.33	$24,552.17	$34,877.17	$27,402.05	$27,558.02	$29,519.06	$16,042.04
GEN. MERCHANDISE	11,837.35	11,771.74	13,674.43	17,439.73	21,298.01	24,776.81	24,179.30
FOOD STORES	43,005.48	52,732.27	68,150.58	83,927.96	98,573.83	111,663.31	116,470.25
AUTO SERVICE	13,131.21	13,470.54	16,925.32	20,561.88	24,933.62	24,877.23	29,941.52
APPAREL	10,156.32	12,463.12	14,052.26	15,573.12	16,300.24	18,034.90	20,520.41
FURNITURE	383.74	708.54	1,748.26	2,547.37	2,331.78	3,770.61	8,265.81
RESTAURANTS	28,275.79	33,582.85	39,493.41	43,862.40	51,247.74	56,426.54	72,466.03
MISC. STORES	39,704.10	43,718.10	41,836.92	46,358.09	52,843.57	76,994.98	99,344.22
RETAIL TOTAL	173,337.32	192,999.33	230,758.35	257,672.60	295,086.81	346,063.44	387,129.58

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PARK

RETAIL SALES SECTOR 27	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$244,381.50	$271,442.46	$269,669.85	$283,542.89	$314,061.22	$389,217.16	$412,942.28
GEN. MERCHANDISE	257,140.77	310,936.07	324,412.52	334,417.10	386,665.40	409,252.36	457,093.40
FOOD STORES	318,071.77	373,063.26	411,822.48	461,901.39	547,553.11	584,204.23	670,772.98
AUTO SERVICE	106,636.23	114,693.71	128,420.60	145,490.78	188,969.99	255,138.94	328,728.09
APPAREL	44,802.06	47,578.20	79,654.68	90,851.59	107,961.83	117,547.70	127,995.89
FURNITURE	38,092.53	51,638.14	63,486.73	62,038.54	73,509.01	99,291.34	117,063.39
RESTAURANTS	137,503.93	159,401.72	180,361.34	198,394.61	233,692.45	323,334.45	762,220.42
MISC. STORES	230,212.31	248,167.81	270,298.24	318,936.40	335,030.31	394,827.65	467,893.62
RETAIL TOTAL	1,376,841.10	1,576,921.37	1,728,126.44	1,895,573.30	2,187,433.32	2,572,813.83	3,344,709.99

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

PLATTE

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$105,490.74	$144,058.21	$190,043.54	$249,733.90	$322,610.52	$353,514.42	$336,372.95
GEN. MERCHANDISE	35,837.73	39,456.78	50,823.52	71,514.73	113,371.85	128,998.00	126,287.97
FOOD STORES	110,012.58	140,298.72	178,888.02	273,310.80	332,719.57	437,405.00	425,506.23
AUTO SERVICE	30,539.98	42,363.08	88,755.58	147,609.86	187,481.96	139,983.81	119,276.01
APPAREL	12,998.21	13,608.00	21,964.89	33,333.29	39,261.61	47,053.87	50,139.74
FURNITURE	8,435.14	11,301.76	18,361.89	25,736.23	41,502.04	40,955.26	44,976.96
RESTAURANTS	71,337.70	83,050.56	103,263.19	162,747.00	193,744.72	237,806.73	233,975.62
MISC. STORES	60,455.35	65,488.20	76,343.51	98,452.95	126,642.38	193,160.95	176,321.91
RETAIL TOTAL	435,107.43	539,625.31	728,444.14	1,062,438.76	1,357,334.65	1,578,878.04	1,512,857.39

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SHERIDAN

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$183,182.68	$236,254.59	$287,580.41	$341,657.65	$462,484.86	$443,198.67	$433,751.36
GEN. MERCHANDISE	256,742.92	279,825.98	370,722.92	408,303.05	527,247.09	624,721.53	829,554.12
FOOD STORES	337,745.50	402,982.75	454,015.21	532,088.33	704,873.61	933,161.83	1,128,375.79
AUTO SERVICE	132,893.07	191,391.63	208,583.25	272,447.12	331,087.44	488,465.07	519,290.60
APPAREL	54,197.93	65,561.57	67,253.10	80,215.25	99,397.90	120,100.12	124,747.78
FURNITURE	50,555.60	79,660.94	109,653.10	135,899.90	168,056.39	191,813.09	243,079.81
RESTAURANTS	181,991.80	230,260.20	250,467.45	303,205.17	385,044.00	531,230.93	572,776.77
MISC. STORES	226,861.46	242,249.73	261,894.24	289,727.63	337,721.98	441,114.89	499,363.14
RETAIL TOTAL	1,424,170.96	1,728,187.39	2,010,169.68	2,363,544.10	3,015,913.27	3,773,806.13	4,350,939.37

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SUBLETTE

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$32,582.16	$40,835.92	$40,252.66	$41,063.78	$59,924.41	$80,733.49	$89,715.58
GEN. MERCHANDISE	22,640.68	13,493.84	57,055.87	61,095.74	71,922.49	48,684.50	7,859.83
FOOD STORES	55,995.53	75,838.08	42,993.60	49,256.67	60,032.80	107,376.36	177,234.47
AUTO SERVICE	72,332.41	97,754.18	109,813.98	47,534.08	40,830.47	38,845.73	49,283.44
APPAREL	4,506.92	4,600.13	4,815.71	5,795.99	3,340.26	7,490.58	24,381.46
FURNITURE	13,885.81	12,828.56	13,812.62	15,133.17	18,885.20	22,334.92	28,260.53
RESTAURANTS	31,781.00	41,170.48	47,240.14	60,569.02	63,687.31	76,078.17	90,836.08
MISC. STORES	35,821.53	38,484.26	39,171.27	42,302.12	41,776.94	44,326.09	52,356.40
RETAIL TOTAL	269,546.04	325,005.45	355,155.85	322,750.57	360,399.88	425,869.84	519,927.79

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

SWEETWATER

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$192,527.77	$213,940.41	$280,000.63	$261,711.56	$324,129.53	$387,112.80	$489,082.03
GEN. MERCHANDISE	537,263.76	621,924.55	665,182.16	695,812.13	756,432.24	921,341.25	961,917.11
FOOD STORES	835,530.47	934,177.51	1,076,740.67	1,162,089.35	1,416,704.55	1,767,570.37	2,026,462.88
AUTO SERVICE	440,758.10	440,044.87	410,406.62	604,697.30	719,190.26	941,049.51	1,104,504.74
APPAREL	113,225.00	117,536.69	162,112.65	197,086.83	256,985.58	298,538.03	367,313.87
FURNITURE	141,120.12	160,827.31	213,765.81	223,156.25	263,883.84	310,476.58	330,483.22
RESTAURANTS	402,664.96	449,211.88	473,091.51	571,013.90	670,803.14	765,955.27	955,575.48
MISC. STORES	303,786.15	321,233.84	383,991.05	508,035.36	700,788.95	878,774.42	1,230,571.67
RETAIL TOTAL	2,966,876.33	3,258,897.06	3,665,291.10	4,223,602.68	5,108,918.09	6,270,818.23	7,465,911.00

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

TETON

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$94,254.50	$115,642.25	$190,399.78	$245,702.36	$283,387.99	$262,574.53	$327,777.67
GEN. MERCHANDISE	178,978.98	220,570.59	257,479.16	309,282.56	377,457.60	340,551.88	387,405.26
FOOD STORES	199,617.86	237,490.48	274,885.12	339,773.78	421,979.85	469,406.16	619,265.04
AUTO SERVICE	79,354.53	92,100.25	102,167.88	118,427.43	138,352.18	149,884.53	159,534.15
APPAREL	25,232.78	27,687.93	36,327.92	53,051.14	81,354.17	85,830.71	115,869.18
FURNITURE	64,498.43	78,390.74	94,718.26	85,898.11	96,387.77	130,940.68	135,859.33
RESTAURANTS	320,706.53	398,856.67	403,821.67	499,288.42	599,539.34	570,846.21	875,582.73
MISC. STORES	265,239.86	333,144.45	414,932.41	444,791.62	538,091.85	513,781.11	773,764.66
RETAIL TOTAL	1,227,883.47	1,503,883.36	1,774,732.20	2,096,215.42	2,536,550.75	2,523,815.81	3,395,058.02

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

UINTA

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$40,842.00	$45,550.45	$64,875.69	$79,231.06	$84,993.18	$129,554.17	$273,539.52
GEN. MERCHANDISE	65,324.71	73,206.76	109,676.56	128,909.04	161,689.62	185,791.97	225,900.34
FOOD STORES	133,663.37	158,367.95	236,600.07	271,011.82	349,320.17	450,536.44	636,909.09
AUTO SERVICE	87,428.10	87,509.57	147,058.82	189,980.08	219,343.83	426,741.34	751,955.90
APPAREL	19,782.40	21,231.41	28,446.52	20,878.92	22,539.44	29,190.05	71,819.93
FURNITURE	363.98	290.66	440.49	968.16	3,134.94	4,655.32	24,273.22
RESTAURANTS	87,395.38	101,972.74	140,481.87	164,607.03	175,951.20	233,788.83	374,983.30
MISC. STORES	45,370.06	49,093.76	104,316.46	137,994.78	182,788.65	253,087.25	367,182.95
RETAIL TOTAL	480,170.00	537,223.30	831,896.48	993,580.89	1,199,761.03	1,713,345.37	2,726,564.25

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WASHAKIE

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$130,360.21	$185,896.57	$173,054.97	$190,836.03	$250,938.59	$274,219.66	$326,534.04
GEN. MERCHANDISE	95,807.24	106,410.37	125,295.89	146,063.02	170,193.04	165,967.85	195,900.81
FOOD STORES	122,781.56	152,109.72	176,220.03	206,431.73	245,493.27	258,261.84	319,840.95
AUTO SERVICE	64,461.68	77,280.11	84,049.71	86,759.09	137,825.27	214,996.25	284,716.73
APPAREL	35,579.55	41,898.07	45,539.29	41,217.49	40,690.86	43,584.42	49,758.47
FURNITURE	22,612.48	25,802.56	22,743.06	22,166.26	27,190.80	32,753.77	76,917.28
RESTAURANTS	59,042.62	71,553.84	78,281.37	86,130.61	98,110.11	120,980.57	95,158.77
MISC. STORES	68,298.35	71,421.34	90,892.60	96,166.44	107,343.96	130,093.35	166,495.19
RETAIL TOTAL	598,943.69	732,372.58	796,076.92	875,770.67	1,077,785.90	1,250,857.71	1,515,322.24

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

WESTCN

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$40,651.54	$59,451.39	$71,604.26	$73,015.87	$94,741.07	$103,339.38	$107,193.75
GEN. MERCHANDISE	50,098.77	72,586.18	105,975.07	100,668.46	120,862.29	109,136.13	128,392.59
FOOD STORES	107,360.66	157,301.78	188,412.92	213,217.07	256,642.45	286,957.11	316,956.62
AUTO SERVICE	47,845.96	70,558.89	86,141.93	123,597.61	174,958.78	153,045.30	177,335.73
APPAREL	10,505.45	15,079.18	19,513.37	22,298.51	24,563.31	30,037.12	24,445.33
FURNITURE	4,260.91	8,452.88	10,924.62	9,185.30	12,396.81	13,601.70	20,041.37
RESTAURANTS	44,419.36	68,161.65	88,859.11	94,289.85	101,780.98	98,243.74	120,336.75
MISC. STORES	42,213.38	62,238.21	81,851.64	87,269.59	108,728.40	109,527.48	164,351.96
RETAIL TOTAL	347,356.03	513,830.16	653,282.92	723,542.26	894,674.09	903,887.96	1,059,054.10

RETAIL SALES TAX COLLECTIONS 1/
AS REPORTED BY THE DEPARTMENT OF REVENUE AND TAXATION
COMPILED BY THE DIVISION OF RESEARCH AND STATISTICS
DEPARTMENT OF ADMINISTRATION AND FISCAL CONTROL

CUT OF ST

RETAIL SALES SECTOR 2/	FISCAL 75 SALES TAXES	FISCAL 76 SALES TAXES	FISCAL 77 SALES TAXES	FISCAL 78 SALES TAXES	FISCAL 79 SALES TAXES	FISCAL 80 SALES TAXES	FISCAL 81 SALES TAXES
BLDG. & HARDWARE	$172,388.20	$236,745.16	$256,588.48	$440,127.94	$510,022.01	$500,320.61	$672,754.33
GEN. MERCHANDISE	59,270.75	70,112.83	58,952.11	96,442.50	133,360.62	172,086.91	253,890.91
FOOD STORES	17,574.22	27,905.03	29,381.59	34,348.15	45,700.97	55,378.31	76,510.55
AUTO SERVICE	52,342.59	87,959.84	80,989.06	110,296.09	142,026.17	200,973.25	387,696.04
APPAREL	5,315.88	4,750.75	4,187.88	8,035.31	10,823.74	13,810.57	22,474.93
FURNITURE	54,328.99	66,232.12	85,616.52	146,511.44	189,429.24	199,687.84	256,592.78
RESTAURANTS	4,040.35	5,644.33	6,956.86	5,000.07	15,167.60	26,865.66	21,619.85
MISC. STORES	79,890.85	148,072.79	142,583.51	204,793.34	295,225.69	415,072.32	754,595.00
RETAIL TOTAL	445,151.83	647,422.85	665,256.01	1,045,554.84	1,341,756.04	1,584,195.47	2,446,134.39

GLOSSARY AND BIBLIOGRAPHY

GLOSSARY

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (1, 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (1, 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales for new and used vehicles, since the County Treasurer collects this tax. (1, 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (1, 260)

CIGARETTE TAX

(Sec. 39-6-101 to Sec. 39-6-110, W.S. 1977)
This State Cigarette Tax, which was created in 1951, is levied only on cigarettes. The rate is eight cents per package; however, wholesalers are allowed a six percent discount for administrative costs. The collections are distributed between the State General Fund and the local jurisdiction where the collections occurred. (4, 2)

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (1, 45)

COAL EXCISE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)
This excise tax is levied against the gross value of production of all coal which is produced in a calendar year. The rate changed from 1.6% in 1977 to 2% in 1978 and will continue until January 1 following the year in which aggregate revenues exceed 160 million dollars. This tax, which was passed by the 43rd Legislature, was designed to aid community development in coal areas and; therefore, the collections are deposited in the coal tax revenue account and distributed by the Wyoming Farm Loan Board. (4, 3)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (1, 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (1, 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (1, 269)

GASOLINE TAX

(Sec. 39-6-201 to 39-6-214, W.S. 1977)
The State Gasoline Tax, which was created in 1923, is levied against the volume of gasoline used within the State. The Aviation Gas Tax, which is levied on gasoline for use in operating aircraft, is similar to this tax. The former rate is eight cents per gallon and the later is four cents per gallon. The gasoline tax collections are distributed among the Wyoming Highway Department, The State General Fund and the county or municipal jurisdiction. A refund of two cents per gallon on purchases of 10,000 gallons or more is authorized the user of gasoline for aircraft use. Exemptions for the gasoline tax are provided for sales to the U.S. Government if a single delivery for export exceeds 300 gallons.

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (1, 262)

INHERITANCE TAX

(Sec. 39-6-801 to 39-6-808, W.S. 1977)
The Inheritance Tax, which was enacted on February 21, 1903, is levied on all tangible and intangible personal property within the State or belonging to a Wyoming descendent.The tax rate is based on the descendent's relationship to the beneficiary. An additional tax is imposed to offset credits which are allowed as deductions from federal estate taxes. (4, 7). For more specific information see either citation two or four.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (1, 57)

MINERAL SEVERANCE TAX

(Sec. 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies among the State funds (General, Trust and Agency, Capitol Facilities, etc.) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (1, 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (1, 272)

MOTOR CARRIER TAX

(Sec. 31-4-201 to 31-4-210, W.S. 1977)
This tax, which includes compensatory fees, penalties and tow bar permits, is levied on vehicles carrying freight, express or passengers. For information on exemptions, rates and distribution refer to the Wyoming Tax Summary.

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, Local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (1, 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (1, 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions. (2, 36)

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (1, 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (1, 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions. (4, 14)

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. (1, 241)

BIBLIOGRAPHY

(1) Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U. S. Government Printing Office (1967)

(2) State of Wyoming, Annual Report, Cheyenne: State of Wyoming, Vol. 1-7 (1975-1981)

(3) Wyoming Taxpayers Association, Wyoming Property Tax Rates, 1981, Cheyenne: Wyoming Taxpayers Association (August 1981)